

1. Enter fire district name
2. Select the county of the fire district
3. Select the budget year

RIO RICO FIRE DISTRICT

Santa Cruz
2024



We, the undersigned, hereby certify that the Fire District has not incurred any debt or liability in excess of taxes levied and to be collected and the monies actually available and unencumbered at this time in the district general fund, except for those liabilities as prescribed in A.R.S. §§48-805(B)(2) and (3), 48-806, and 48-807. Additionally, we hereby certify that the Fire District has complied with A.R.S. §48-805.02(F).

4. District chairperson: [Signature]
SIGNED

District clerk: [Signature]
SIGNED

Date: 6/28/23

A. Calculation of the tax year 2023 secondary property tax rate for fiscal year 2024 operations:

Adjustment to secondary property tax levy for territory annexed during the tax year 2022 (A.R.S. §48-807[I])

A.1 Net assessed value of annexed property in tax year 2022	\$ -		
A.2 Actual tax year 2022 secondary property tax rate	\$ 0.0327	per \$100 AV	
A.3 Annexed property tax limit adjustment in tax year 2023	\$ -		Check box if newly merged or consolidated: <input type="checkbox"/>

Tax year 2023 secondary property tax information (A.R.S. §48-807[K])

A.4 Tax year 2023 Assessed Value (AV) in the Fire District	\$ 88,998,950
A.5 Actual tax year 2022 secondary property tax levy	\$ 2,739,025
A.6 Maximum allowed tax year 2022 secondary property tax levy	\$ 6,136,651

Calculation of the allowable tax year 2023 secondary property tax levy (A.R.S. §48-807[F])

A.7 Line A.6 multiplied by 1.08 (A.R.S. §48-807[F])	\$ 6,627,583
A.8 Maximum allowable tax year 2023 levy limit (A.7 + A.3)	\$ 6,627,583
A.9 Allowable tax year 2023 secondary tax rate	\$ 7.4468 per \$100 AV
A.10 Maximum allowable 2023 secondary tax rate (lessor of A.9 or \$3.50)	\$ 3.5000 per \$100 AV
A.11 Maximum allowable tax year 2023 secondary tax levy	\$ 3,114,963
A.12 Tax year 2022 excess levy or collections: (A.R.S. §48-807[J])	\$ -
A.13 Tax year 2023 maximum allowable levy limit (A.11 - A.12)	\$ 3,114,963

Calculation of the proposed tax year 2023 secondary property tax rate for fiscal year 2024 operations

A.14 Total budgeted expenses in fiscal year 2024 (Budget tab, line 51)	\$ 6,277,161
A.15 Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	\$ -
A.16 Less—Revenues from sources other than direct property tax	\$ 3,162,198
A.17 Less—Interest and principal expense for Bonds (Budget tab, lines 38 & 39)	\$ -
A.18 Tax year 2023 tax levy needed for operations (A.14 - (A.15 + A.16 + A.17))	\$ 3,114,963
A.19 Tax year 2023 tax rate needed for operations:	\$ 3.5000 per \$100 AV
A.20 Tax year 2023 maximum allowable levy rate (A.13/(A.4/100)):	\$ 3.5000 per \$100 AV
A.22 Proposed tax year 2023 secondary property tax rate for fiscal year 2024 operations	\$ 3.5000 per \$100 AV

Calculation of the proposed 2023 secondary property tax rate for the repayment of bonds (A.R.S. §48-806)

A.23 Tax year 2023 secondary property tax levy needed for the repayment of bonds	\$ 452,649
A.24 Tax year 2023 secondary property tax rate needed for the repayment of bonds	\$ 0.5086 per \$100 AV

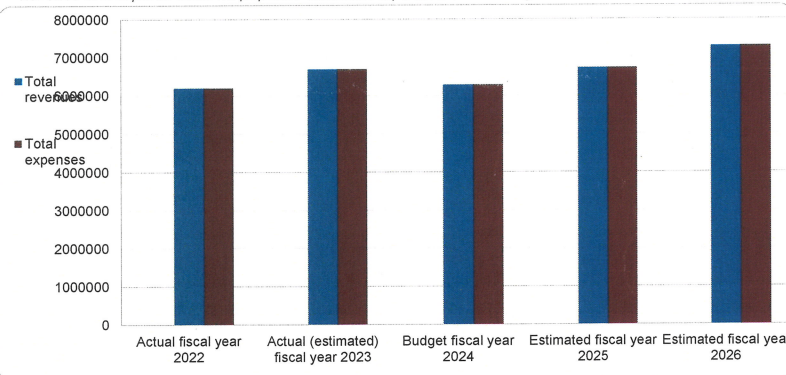
Summary for fiscal years 2022 through 2026:

Special study

No study of merger, consolidation, or joint operating alternative is required

If the district's total estimate of expenses exceeds its total estimate of revenues for any fiscal year, A.R.S. §48-805.02(D)(15) requires the district include a study of merger, consolidation, or joint operating alternative. The Fire District is not required to include a study as their estimated expenses are not greater than budgeted revenue for any fiscal year.

Revenue and expense chart will populate automatically based on the Budget tab



Year	Total revenues	Total expenses
Actual fiscal year 2022	\$ 6,195,967	\$ 6,195,967
Actual (estimated) fiscal year 2023	\$ 6,688,940	\$ 6,688,940
Budget fiscal year 2024	\$ 6,277,161	\$ 6,277,161
Estimated fiscal year 2025	\$ 6,729,169	\$ 6,729,169
Estimated fiscal year 2026	\$ 7,293,830	\$ 7,293,830

Budget

		Actual fiscal year 2022	Actual (estimated) fiscal year 2023	Budget fiscal year 2024	Estimated fiscal year 2025	Estimated fiscal year 2026
Financial resources available at July 1						
1.	Beginning fund balance/(deficit)—unrestricted unencumbered	\$ -	\$ 107,033	\$ -	-	-
2.	Beginning fund balance—restricted	\$ -	\$ -	\$ -	-	-
Revenues						
3.	Secondary property tax revenue	2,557,925.00	\$ 2,739,025	\$ 3,114,963	3,439,000.24	3,853,878.69
4.	Fire district assistance tax	\$ 136,847	\$ 148,016	\$ 162,273	176,710.21	193,081.48
5.	Wildland	\$ 205,500	\$ 175,000	\$ 200,000	200,000.00	200,000.00
6.	Operating revenues	\$ 2,235,784	\$ 2,294,920	\$ 2,197,500	2,295,000.00	2,297,201.27
7.	Grants	\$ 670,000	\$ 732,000	\$ 56,858	50,000.00	50,000.00
8.	Bonds	\$ -	\$ -	\$ -	-	-
9.	Interest	\$ 500	\$ 200	\$ 12,000	12,000.00	120,000.00
10.	Donations	\$ -	\$ -	\$ -	-	-
11.	Miscellaneous	\$ 24,550	\$ 31,050	\$ 55,000	60,000.00	62,000.00
12.	Other (specify) <u>NSFD IGA</u>	\$ 364,861	\$ 376,696	\$ 396,567	413,458.33	433,168.85
	Other (specify) <u>Prop 207 Smart and Safe (Est)</u>	\$ -	\$ 85,000	\$ 82,000	83,000.00	84,500.00
	Other (specify) _____	\$ -	\$ -	\$ -	-	-
	Other (specify) _____	\$ -	\$ -	\$ -	-	-
	Other (specify) _____	\$ -	\$ -	\$ -	-	-
13.	Total financial resources available	\$ 6,195,967	\$ 6,688,940	\$ 6,277,161	\$ 6,729,169	\$ 7,293,830
Expenses						
14.	Personnel:					
15.	Estimated number of full-time employees (FTE) in 2024:			38		
16.	Salaries & wages	\$ 3,448,682	\$ 3,587,512	\$ 3,631,699	3,732,162.59	3,999,103.26
17.	Health insurance	\$ 422,091	\$ 658,291	\$ 657,864	841,719.33	959,065.32
18.	Pension & other retirement benefits	\$ 407,366	\$ 423,131	\$ 470,525	505,980.87	553,381.60
19.	Other (specify) <u>Physicals</u>	\$ 30,900	\$ 27,100	\$ 36,150	39,963.30	48,743.91
	Other (specify) <u>Uniforms</u>	\$ 29,530	\$ 32,550	\$ 39,350	45,472.43	53,759.75
	Other (specify) <u>EAP</u>	\$ 5,000	\$ 3,380	\$ 17,720	20,438.83	25,299.74
20.	Total personnel expenses	4,343,569.00	4,731,964.00	4,853,308.00	5,185,737.35	5,639,353.58
Operating:						
21.	Fuel	\$ 123,000	\$ 135,900	\$ 168,500	197,546.06	218,266.46
22.	Tools & minor equipment	\$ 14,280	\$ 20,000	\$ 5,699	4,802.86	10,000.00
23.	Contracted services	\$ 101,250	\$ 41,000	\$ 9,421	10,000.00	12,000.00
24.	Supplies	\$ 56,784	\$ 62,384	\$ 58,232	65,000.00	66,614.25
25.	Vehicle repair	\$ 193,800	\$ 227,880	\$ 223,201	240,534.64	247,405.10
26.	Training & prevention	\$ 120,654	\$ 114,250	\$ 119,744	129,445.25	142,801.20
27.	Maintenance & repair—operating	\$ 170,731	\$ 121,756	\$ 174,922	188,024.13	196,117.22
28.	Communications	\$ 131,479	\$ 151,276	\$ 163,631	182,632.12	200,693.85
29.	Contingencies & emergencies	\$ 36,983	\$ 16,069	\$ 119,549	120,000.00	125,000.00
30.	Other (specify) <u>Billing Expense</u>	\$ 17,000	\$ 15,500	\$ 23,100	27,744.11	37,334.78
	Other (specify) <u>Employee Wellness</u>	\$ -	\$ -	\$ 2,200	2,400.00	2,500.00
	Other (specify) _____	\$ -	\$ -	\$ -	-	-
31.	Total operating expenses	965,961.00	906,015.00	1,068,199.00	1,168,129.16	1,258,732.87
Capital:						
32.	Land, building, & construction	\$ -	\$ -	\$ -	-	-
33.	Vehicles	\$ -	\$ -	\$ -	-	-
34.	Lease payments	\$ 39,937	\$ 11,016	\$ 11,496	11,496.00	11,496.00
35.	Machinery & equipment	\$ -	\$ -	\$ -	-	-
36.	Maintenance & repair—capital	\$ -	\$ 47,000	\$ -	-	-
37.	Reserve for future years—carryforward	\$ -	\$ -	\$ -	-	-
38.	Debt service—principal	\$ -	\$ -	\$ -	-	-
39.	Debt service—interest	\$ -	\$ -	\$ -	-	-
40.	Other (specify) <u>Grant Expense</u>	\$ 670,000	\$ 732,000	\$ 56,858	50,000.00	50,000.00
	Other (specify) _____	\$ -	\$ -	\$ -	-	-
	Other (specify) _____	\$ -	\$ -	\$ -	-	-
41.	Total capital expenses	709,937.00	790,016.00	68,354.00	61,496.00	61,496.00
Administrative:						
43.	Administrative equipment	\$ -	\$ -	\$ -	-	-
44.	Insurance	\$ 68,500	\$ 87,000	\$ 105,700	120,000.00	135,000.00
45.	Utilities	\$ 58,000	\$ 74,195	\$ 72,600	76,955.48	78,436.70
46.	Professional services	\$ -	\$ 45,000	\$ 54,500	55,000.00	60,000.00
47.	Subscriptions, dues, fees	\$ 7,500	\$ 6,750	\$ 7,000	7,850.63	8,473.01
48.	General administrative expenses	\$ 42,500	\$ 43,000	\$ 47,500	49,000.00	52,337.64
49.	Other (specify) <u>Election Expense</u>	\$ -	\$ 5,000	\$ -	5,000.00	-
	Other (specify) _____	\$ -	\$ -	\$ -	-	-
	Other (specify) _____	\$ -	\$ -	\$ -	-	-
50.	Total administrative expenses	176,500.00	260,945.00	287,300.00	313,806.11	334,247.35
51.	Total expenses	\$ 6,195,967	\$ 6,688,940	\$ 6,277,161	\$ 6,729,169	\$ 7,293,830